

HOUSE No. 2455

By Mr. Fagan of Taunton, petition of James H. Fagan for legislation to authorize special audits of the records of the Commissioner of the Department of Revenue. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE DEPARTMENT OF REVENUE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 62C of the General Laws, as appearing in
2 the 2002 Official Edition, is hereby amended by striking out
3 section 20 and inserting in place thereof the following section:—

4 Section 20. Returns shall be open to the inspection of the com-
5 missioner and, when acting under his authority, to his deputies,
6 assistants and clerks. The books, accounts, returns, and other
7 records in the hands of the commissioner shall be open to the
8 inspection of the state auditor, and when acting under his
9 authority, to his deputies, assistants and clerks for the purpose of
10 auditing the accounts of the commissioner, and to the legislative
11 post audit and oversight bureaus of the senate and house of repre-
12 sentatives for the purpose of auditing the performance of the
13 department.

1 SECTION 2. Subsection (b) of section 21 of said chapter 62C,
2 as so appearing, is hereby amended by adding at the end thereof
3 the following subsection:—

4 (19) the disclosure to the directors of the legislative post audit
5 and oversight bureaus of the senate and house of representatives,
6 and employees of said bureau acting under the direction of said
7 directors, of all books, accounts, returns, and other records neces-
8 sary to conduct an audit of the department.